I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: March 19, 2008

Electronic Signature for Peter C. Lauro: /Peter C. Lauro/

Docket No.: 62030(51588)

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Jeffrey T. Borenstein, et al.

Application No.: 10/038,891 Confirmation No.: 8813

Filed: January 2, 2002 Art Unit: 1657

For: MULTILAYER DEVICE FOR TISSUE Examiner: D. M. Naff

ENGINEERING (as amended)

AMENDMENT AFTER ALLOWANCE UNDER 37 C.F.R. §1.312

MS Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Applicants submit this paper in response to the Notice of Allowance and Fee(s) Due and accompanying Examiner's Amendment mailed on December 20, 2007. Applicants submit that no additional fees are due for consideration and entry of this paper. Nevertheless, Applicants authorize the Director to charge any deficiency in the fees filed, asserted to be filed or which should have been filed herewith (or with any paper hereafter filed in this application by this firm) to Deposit Account No. 04-1105, under Order No.62030(51588).

Amendments to the Specification begin on page 2 of this paper.

Remarks begin on page 3 of this paper.